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TO BE FILED UNDER SEAL

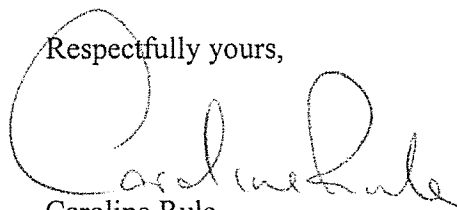
Clerk of the Court
Southern District of New York
United States Courthouse
500 Pearl Street
New York, New York 10007

Re: In re Various Grand Jury Subpoenas, 12 Misc. 00381

Dear Clerk of the Court:

Respondent **SUBJECT B** hereby joins in the Memorandum of Law in Opposition to Government's Motion to Compel Compliance With Grand Jury Subpoenas, filed by his counsel, Kostelanetz & Fink, LLP, on behalf of three respondents in the above-captioned matter.

Respectfully yours,

A handwritten signature in cursive script, appearing to read "Caroline Rule".

Caroline Rule

Enc.

cc: By Hand:
Hon. Miriam Goldman Cedarbaum
AUSAs Daniel W. Levy, David B. Massey, and Jason H. Cowley